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[Third Party Communication:

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Release Date: 11/26/2021

From: [REDACTED]

Sent: Wednesday, July 21, 2021 13:06:12

To: [REDACTED]

Cc: [REDACTED]

Bcc:

Subject: RE: Criminal Restitution Counsel Opinion assistance-

This is not an assessable order of restitution under section 6201(a)(4). While the court imposes upon the defendant a duty to pay taxes during the period of supervised release, the court does not specify a sum certain due as restitution to the United States. Courts often impose conditions of supervised release requiring a taxpayer to cooperate with the IRS or pay taxes, but we do not treat these as assessable orders of restitution unless a sum certain is imposed by the court. Here, no such amount is specified either in the court's judgment, in the transcript of the sentencing hearing, or in any separate order of restitution. There is some discussion in the sentencing hearing transcript about restitution, but no sum certain is ever imposed as restitution against the defendant.

We discussed this with the Office of the Associate Chief Counsel (Procedure & Administration). Please call if you have further questions about this matter.